

AMENDMENTS TO THE ABSTRACT

Please amend the abstract as follows:

A magnetic encoder is provided for use in a wheel bearing that forms a pulse train by ~~means of~~ a magnetic force and generates a code. The magnetic encoder is obtained by radially magnetizing a magnetic rubber ring with alternate S poles and N poles, ~~said~~ wherein the magnetic rubber ring is formed by vulcanizing and adhering a magnetic rubber base, in which unvulcanized rubber and rare earth magnetic powder are mixed, to a reinforcement ring.